(i) the assessee has died;

(ii) the assessee has become insolvent;

(iii) the assessee is not traceable;

(iv) the assessee has left India;

(v) the company has gone into liquidation;

(vi) the firm is dissolved and its business is discontinued;

(vii) the assessee has no attachable assets.

(c) Appropriate administrative measures have been taken to reduce the income-tax arrears. These include fixing the targets for reduction of demand, monitoring the performance of various Chief Commissioners' regions, review of dossiers of bigger demands, monitoring of disposal of appeals in bigger cases and requesting the courts and other appellate authorities for expeditious disposal of bigger appeals. Coercive measures like attachment and sale of properties, levy of penalty etc., are also taken by the field officers in suitable cases for speedy recovery of the arrears.

Sale of equity to financial institutions by IPCL and Maruti Udyog

1054. SHRI VIREN J SHAH:
SHRI PRAMOD MAHAJAN:

Will the Minister of FINANCE be pleased to state:

(a) whether IPCL and Maruti Udyog have submitted any proposals for sale of their equity to financial institutions and the public; and

(b) if so, what are the details of the proposals furnished?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE AND THE DEPUTY MINISTER IN THE MINISTRY OF EXTERNAL AFFAIRS (SHRI DIGVIJAY SINGH): (a) and (b) IPCL has suggested issue of shares for public subscription as one of the alternatives for financing its Eighth Plan outlay. As regards Maruti Udyog Ltd., there is a proposal to convert it into a non-Government company by reducing Government equity to 49 per cent by issue of additional shares to the UTI or other financial institutions.

Number of income-tax cases pending before the Appellate Tribunals/Deputy Commissioners

1055. SHRI SARADA MOHANTY: Will the Minister of FINANCE be pleased to state:

(a) what is the number of income-tax disputes pending with the Appellate Tribunals/Deputy Commissioners at the end of 1990 as compared to the cases pending at the end of 1989 and how many of such cases are pending for more than two years; more than three years; more than five years and more than seven years;

(b) what are the major causes for the inordinate delay in setting these cases; and

(c) what steps have been taken by Government for expenditious disposal of these cases?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE AND THE DEPUTY MINISTER IN THE MINISTRY OF EXTERNAL AFFAIRS (SHRI DIGVIJAY SINGH): (a) Number of income-tax disputes pending with the Appellate Tribunals/Dy. Commissioners are as follows:—

	31-12-1990	31-12-1989
Income-tax Appellate Tribunal .	1,92,709	1,66,998
Dy. Commissioners (Appeals)	1,57,697	1,60,052

Break-up of old disputes pending before the Tribunal is as below:—

64,331 pending for more than 2 years
25,904 pending for more than 3 years
2,633 pending for more than 5 years
773 pending for more than 7 years

It is not possible to give exact break-up of the appeals in terms of their pendency before Dy. Commissioners (Appeals) for more than two years, three years, five years and seven years as no such statistics have been maintained. However, the above pendency of 1,57,697 includes 44,207 appeals filed upto 31-3-1988.

(b) and (c) Deputy Commissioners (Appeals) are required to dispose of old appeals on priority cases. Further, steps for expeditious disposal of cases before the Tribunal are also taken by giving preference to cases covered by decisions of the Supreme Court and clubbing the appeals having common grounds. However, in some cases delay is caused due to unavoidable reasons like changes of jurisdiction and vacany of posts of Deputy Commissioners. In the case of Income-tax Appellate Tribunal, the pendency of cases has gradually been increasin gdue to the vacancies of Members of the Income-tax Appellate Tribunal. However, the matter of filling of these vacancies of Members is under process by the Ministry of Law.

टाटा आयरन एण्ड स्टील कम्पनी के ठेकेदारों द्वारा आय कर का अपवंचन

1056. **श्री राम अवधेश सिंह** : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि जमशेदपुर स्थित टाटा आयरन एण्ड स्टील कम्पनी के कुछ स्थायी बड़े-बड़े ठेकेदार स्थानीय और राज्य स्तर के आयकर और उत्पादन अधिकारियों की मिली भगत से आयकर का अपवंचन कर रहे हैं ;

(ख) क्या सरकार उनकी वास्तविक आय के आकलन के लिए उनकी दैनिक मजदूरी के भुगतान और टाटा आयरन एण्ड स्टील कम्पनी से प्राप्त होने वाली आय का औसत निकालने का विचार रखती है : और

(ग) क्या सरकार टाटा आयरन एण्ड स्टील कम्पनी की ई०सी० सी० कम्पनी के मालिक सप्रू और पालम जी, एम०एन० दस्तूर, आटो इंडिया, बुधान वाला साइमन कार बलदेव सिंह (पायनियरिंग कम्पनी) मुनाका (बिहार इंजीनियरिंग कम्पनी) की वास्तविक आय का पता लगाने के उद्देश्य से उनके आवासीय परिसरों पर छापा मारने का विचार रखती है ?

वित्त मंत्रालय में उप मंत्री और विदेश मंत्रालय में उपमंत्री (श्री दिग्विजय सिंह) : (क) ऐसी कोई विशिष्ट सामग्री नहीं है जिससे यह साबित हो सके कि जमशेदपुर स्थित मैसर्स टाटा आयरन एण्ड स्टील कम्पनी के कुछ बड़े ठेकेदार अधिकारियो की सांठ-गांठ से कर की चोरी कर रहे हैं ।

(ख) इस सम्बन्ध में आयकर का निर्धारण सुस्थापित प्रक्रिया और कानून के अनुसार किया जाता है ।

(ग) यदि किसी विशेष व्यक्ति के संबंध में कर की चोरी की कोई विशिष्ट सूचना मिलती है तो आयकर अधिनियम के अन्तर्गत उपयुक्त कार्रवाई की जाती है।

Selling of land surplus in the premises of sick textile mills

1057. SHRI JAGADISH JANI: Will the Minister of TEXTILES be pleased to state:

(a) whether it is a fact that a large acres of Government land has been lying unutilised in the premises of the Sick Textile Mills;

(b) whether Government propose to to take those surplus land; and

(c) if so, what are the details thereof?

THE MINISTER OF TEXTILES AND FOOD PROCESSING INDUSTRIES (SHRI HUKUMDEO NARAYAN YADAV): (a) to (c) The question of permission for disposal of surplus land of sick textile mills concerns state Governments.